

ORDINANCE NO. 2 OF 1958.
TAX (AMENDMENT) ORDINANCE, 1958



I assent.

D. L. Lewis

Governor.

28 February, 1958.

BRITISH GUIANA.

Arrangement of Sections

Section

1. Short title.
2. Increase of excise duty on rum and certain other spirits.
3. Increase of excise duty on certain spirituous compounds.
4. Exemption from import duty.
5. Commencement.

AN ORDINANCE to amend the Tax Ordinance.

Enacted by the Legislature of British Guiana:—

1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1958, and shall be construed and read with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

A.D. 1958

Short title.

Cap. 298.

Increase of
excise duty
on rum and
certain other
spirits.

No. 8 of
1955.

2. (1) In paragraph (a) of subsection (1) of section 3 of the Principal Ordinance (which as amended by section 2 (1) of the Tax (Amendment) Ordinance, 1955, specifies eight dollars as the rate of excise duty on every proof gallon of rum or other spirits, not being methylated spirits) for the words "eight dollars" there shall be substituted the words "eight dollars and eighty cents".

(2) Where duty on any rum or other spirits has become payable under paragraph (a) of subsection (1) of section 3 of the Principal Ordinance prior to the date of commencement of this Ordinance but has not been paid prior to such date the duty to be raised, levied and collected on such rum or other spirits shall be at the rate specified in the said paragraph as amended by subsection (1) of this section.

Increase of
excise duty
on certain
spirituous
compounds.
No. 10 of
1954.

No. 8 of 1955

3. (1) In subparagraph (v) of paragraph (b) of subsection (1) of section 4 of the Principal Ordinance (which as renumbered by section 3 (b) of the Tax (Amendment) Ordinance, 1954, and amended by section 3 (1) of the Tax (Amendment) Ordinance, 1955, specifies eight dollars as the rate of excise duty on every proof gallon of certain spirituous compounds) for the words "eight dollars" there shall be substituted the words "eight dollars and eighty cents".

(2) Where duty on any compounds has become payable under subparagraph (v) of paragraph (b) of subsection (1) of section 4 of the Principal Ordinance prior to the date of commencement of this Ordinance but has not been paid prior to such date the duty to be raised, levied and collected on such compounds shall be at the rate specified in the said subparagraph as amended by subsection (1) of this section.

Exemption
from import
duty.
No. 35
of 1955.

4. Section 5A of the Principal Ordinance, as inserted by section 2 of the Tax (Amendment No. 3) Ordinance, 1955, shall be amended by the addition thereto of the following proviso:

'Provided that duty chargeable as aforesaid shall be remitted if the beer is officially taken or purchased for the consumption of Her Majesty's Armed Forces stationed in the Colony.'

Commence-
ment.

5. Sections 2 and 3 of this Ordinance shall be deemed to have come into operation on the 6th December, 1957.

Passed by the Legislative Council this twelfth day of February, nineteen hundred and fifty-eight

J. J. J. J. J.
Clerk of the Legislature

(Leg. Bill No. 43/1957).